

Main Identity (JOHN)

From: "Gloria Snyder" <gsnyder@lcpa.org>
To: <jrob@bayou.com>
Cc: "Kenneth Pavy" <Kenneth@jsdc-cpas.com>
Sent: Wednesday, October 07, 2009 1:51 PM
Subject: Peer Review Firm on Firm OK

October 7, 2009

John S Robinson, CPA
Marcus, Robinson & Hassell
613 North Fifth St
Monroe, LA 71201

Re: Review Number 284069

Dear Mr. Robinson:

Thank you for the information you provided concerning Marcus, Robinson & Hassell and the review team selected to perform the system peer review of the firm. The review is scheduled to commence on January 19, 2010 and the exit conference is scheduled for January 19, 2010. The due date for this review is March 31, 2010.

Please notify us of any changes in the exit conference date or the names of the individuals on the review team as soon as possible. This will minimize subsequent questions about the administration of the review or the qualifications of the review team members.

The review team should issue a report to you within 30 days of the exit conference or by the firm's due date, whichever is earlier. If your firm receives a rating of pass on its peer review, you do not need to submit the report to the administering entity. Reports with a rating of pass with deficiencies or fail should be submitted along with your letter of response within 30 days of receiving the report or by the firm's peer review due date, whichever date is earlier.

The AICPA Peer Review Board has established a policy that a firm may not resign from the peer review program during the course of its peer review except as set forth in Interpretation 5g-1 to the *AICPA Standards for Performing and Reporting on Peer Reviews*. This applies even if the partners of the firm are no longer members of the AICPA or the firm dissolved after the commencement of the peer review. The peer review commences when the review team begins the field work on a system peer review. A review is deemed completed when the firm has taken any actions deemed necessary by the peer review committee and has been notified of the completion of the review by the administering entity.

Thank you for your support of the AICPA Peer Review Program. If you need any assistance during the review, please feel free to contact us.

Sincerely,

Stacey Lockwood
Peer Review Program
slockwood@lcpa.org 504 9041136

cc: George Kenneth Pavy, CPA

Gloria Snyder
Peer Review Administrator
(504) 904-1136 direct
(985) 764-4345 fax

gsnyder@lcpa.org

10/7/2009

Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

January 17, 2007

To the Partners
Marcus, Robinson & Hassell

We have reviewed the system of quality control for the accounting and auditing practice of Marcus, Robinson & Hassell (the firm) in effect for the year ended September 30, 2006. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others, engagements performed under Government Auditing Standards. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

Marcus, Robinson & Hassell

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In our opinion, the system of quality control for the accounting and auditing practice of Marcus, Robinson & Hassell in effect for the year ended September 30, 2006, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

As is customary in a system review, we have issued a letter under this date that sets forth comments that were not considered to be of sufficient significance to affect the opinion expressed in this report.



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January 17, 2007

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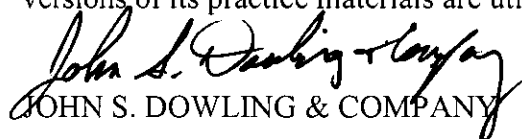
We have reviewed the system of quality control for the accounting and auditing practice of Marcus, Robinson & Hassell (the firm) in effect for the year ended September 30, 2006, and have issued our report thereon dated January 17, 2007. That report should be read in conjunction with the comments in this letter, which were considered in determining our opinion. The matters described below were not considered to be of sufficient significance to affect the opinion expressed in that report.

Comment – Although the firm's policies and procedures require the preparation of engagement letters or file memos documenting its understanding with the client and the firm does prepare them, we noted several instances where the letter or memo did not contain all language and/or items required by professional standards. We were able to satisfy ourselves that the proper understanding had been reached but not completely documented

Recommendation – The firm should revise its review procedures with regard to preparation of engagement letters and/or memos of understanding to ensure accuracy and completeness in accordance with professional standards.

Comment – The firm's policies and procedures require the use of planning documents provided with its reference materials. Although these materials are utilized we noted an instance where the use of an outdated checklist resulted in the firm failing to properly document all planning procedures with respect to the single audit program. We were able to satisfy ourselves that proper planning procedures were performed but not completely documented.

Recommendation – We recommend that the firm implement procedures to ensure that the current versions of its practice materials are utilized in the planning


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